

WORKERS' COMPENSATION DIVISION[876]

Adopted and Filed

Rule making related to payroll tax tables

The Workers' Compensation Commissioner hereby amends Chapter 8, "Substantive and Interpretive Rules," Iowa Administrative Code.

Legal Authority for Rule Making

This rule making is adopted under the authority provided in Iowa Code section 86.8.

State or Federal Law Implemented

This rule making implements, in whole or in part, Iowa Code section 85.61(6).

Purpose and Summary

This amendment updates references to the tables which determine payroll taxes, as required by Iowa Code section 85.61(6).

Public Comment and Changes to Rule Making

Notice of Intended Action for this rule making was published in the Iowa Administrative Bulletin on May 9, 2018, as **ARC 3775C**. The rule was on the agenda for the Administrative Rules Review Committee meeting on June 12, 2018, and no questions or comments were received during the meeting. No public comments were received. No changes from the Notice have been made.

Adoption of Rule Making

This rule making was adopted by the Workers' Compensation Division on June 13, 2018.

Fiscal Impact

This rule making has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rule making, no impact on jobs has been found. This amendment will have no impact on small business within the meaning of Iowa Code section 17A.4A.

Waivers

This amendment does not include a waiver provision because rule 876—12.4(17A) provides the specified situations for waiver of Workers' Compensation Division rules.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its [regular monthly meeting](#) or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rule making will become effective on August 8, 2018.

The following rule-making action is adopted:

Amend rule 876—8.8(85,17A) as follows:

876—8.8(85,17A) Payroll tax tables. Tables for determining payroll taxes to be used for the period July 1, ~~2017~~ 2018, through June 30, ~~2018~~ 2019, are the tables in effect on July 1, ~~2017~~ 2018, for computation of:

1. Federal income tax withholding according to the percentage method of withholding for weekly payroll period. (Internal Revenue Service, Employer's Supplemental Tax Guide, Publication 15-A [~~2016~~ 2018].)

2. Iowa Withholding Tax Guide. (Iowa Department of Revenue Iowa Withholding Tax Rate Tables [Effective April 1, 2006].)

3. Social Security and Medicare withholding (FICA) at the rate of 7.65 percent. (Internal Revenue Service, Circular E, Employer's Tax Guide, Publication 15 [~~2016~~ 2018].)

This rule is intended to implement Iowa Code section 85.61(6).

[Filed 6/13/18, effective 8/8/18]

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/4/18.